

Risk Assessment Fiscal Years 2007-08 and 2008-09

## Auditable Areas and Audit Coverage - Retirement Programs

Actuarial Office Annual actuarial valuation Benefit and subrogation calculations Cost analysis Valuation services/Rate smoothing Benefit Services Division Benefit adjustment process Death benefits Disability retirement Refunds Service retirement Public agency member earnings Customer Service and Education Division Customer service - call center Customer service - written Member education Regional offices operation Retirement counseling Retirement planning seminars and workshops Employer Services Division Account maintenance Communication services Employer Contact Center Employer Contact Center Employer payroll reporting Membership enrollment Public agency member earnings and contributions Social Security Administration Member Services Division Additional Retirement Program (SARP) Annual member statement Program (SARP) Annual member statement process Communicity property JUVO operations	Auditable Areas	2004-05	Actual 2004-05 2005-06 2006-07			Planned 2007-08 2008-09	
Benefit and subrogation calculations Cost analysis Valuation services/Rate smoothing Benefit Services Division Benefit Adjustment process Death benefits Disability retirement Refunds Service retirement Public agency member earnings Customer Service and Education Division Customer service - call center Customer service - written Member education Regional offices operation Retirement planning seminars and workshops Employer Services Division Account maintenance Compensation review Employer Contact Center Employer Contact Center Employer contracts Employer payroll reporting Membership enrollment Public agency member earnings and contributions Scocial Security Administration Member Services Division Additional Retirement Service Credit purchases (ARSC) State Alternate Retirement Program (SARP) Annual member statement process Community property	Actuarial Office						
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Valuation services/Rate smoothing  Benefit Services Division  Benefit adjustment process  Death benefits  Disability retirement  Refunds  Service retirement  Public agency member earnings  Customer Service and Education Division  Customer service - call center  Customer service - written  Member education  Regional offices operation  Retirement planning seminars and workshops  Employer Services Division  Account maintenance  Communication services  Compensation review  Employer Contact Center  Employer Contact Center  Employer payroll reporting  Member ship enrollment  Public agency member earnings and contributions  Social Security Administration  Member Services Division  Additional Retirement Program (SARP)  Annual member statement process  Communicity property	Benefit and subrogation calculations						
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Public agency member earnings  Customer Service and Education Division  Customer service - call center  Customer service - written  Member education  Regional offices operation  Retirement counseling  Retirement planning seminars and workshops  Employer Services Division  Account maintenance  Communication services  Compensation review  Employer Contact Center  Employer contracts  Employer payroll reporting  Membership enrollment  Public agency member earnings and contributions  Social Security Administration  Member Services Division  Additional Retirement Service Credit purchases (ARSC)  State Alternate Retirement Program (SARP)  Annual member statement process  Community property	Refunds						
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Employer Services Division Account maintenance Communication services Compensation review Employer Contact Center Employer contracts Employer payroll reporting Membership enrollment Public agency member earnings and contributions Social Security Administration Member Services Division Additional Retirement Service Credit purchases (ARSC) State Alternate Retirement Program (SARP) Annual member statement process Community property	Retirement planning seminars and						
Account maintenance  Communication services  Compensation review  Employer Contact Center  Employer contracts  Employer payroll reporting  Membership enrollment  Public agency member earnings and contributions  Social Security Administration  Member Services Division  Additional Retirement Service Credit purchases (ARSC)  State Alternate Retirement Program (SARP)  Annual member statement process  Community property							
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Employer Contact Center  Employer contracts  Employer payroll reporting  Membership enrollment  Public agency member earnings and contributions  Social Security Administration  Member Services Division  Additional Retirement Service Credit purchases (ARSC)  State Alternate Retirement Program (SARP)  Annual member statement process  Community property	Communication services						
Employer contracts  Employer payroll reporting  Membership enrollment  Public agency member earnings and contributions  Social Security Administration  Member Services Division  Additional Retirement Service Credit purchases (ARSC)  State Alternate Retirement Program (SARP)  Annual member statement process  Community property	Compensation review						
Employer payroll reporting  Membership enrollment  Public agency member earnings and contributions  Social Security Administration  Member Services Division  Additional Retirement Service Credit purchases (ARSC)  State Alternate Retirement Program (SARP)  Annual member statement process  Community property	Employer Contact Center						
Membership enrollment Public agency member earnings and contributions Social Security Administration Member Services Division Additional Retirement Service Credit purchases (ARSC) State Alternate Retirement Program (SARP) Annual member statement process Community property	Employer contracts						
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contributions  Social Security Administration  Member Services Division  Additional Retirement Service Credit purchases (ARSC)  State Alternate Retirement Program (SARP)  Annual member statement process  Community property	Membership enrollment						
Social Security Administration  Member Services Division  Additional Retirement Service Credit purchases (ARSC)  State Alternate Retirement Program (SARP)  Annual member statement process  Community property	Public agency member earnings and						
Member Services Division  Additional Retirement Service Credit purchases (ARSC)  State Alternate Retirement Program (SARP)  Annual member statement process  Community property	contributions						
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Annual member statement process  Community property							
Annual member statement process  Community property	State Alternate Retirement Program (SARP)						
Community property							



## Risk Assessment Fiscal Years 2007-08 and 2008-09

		Actual			Planned	
Auditable Areas	2004-05	2005-06	2006-07	2007-08	2008-09	
Retirement estimates						
Service credit elections						
Office of Policy and Program Developmen	it					
Research, data gathering and analysis						
Supplemental Income Plans (INVO)						
Accounting and financial reporting for IRC 457 Plan						
Savings Plus deferred compensation program investment options						
Supplemental Contributions Program (SCP)						
State Peace Officers & Firefighters Defined Contribution Plan						